



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF AUGUSTA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 145 W. LINCOLN STREET
AUGUSTA, WI 54722

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF AUGUSTA MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 145 W. LINCOLN STREET
AUGUSTA, WI 54722**When was utility organized?** 12/31/1899**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS SANDRA L BOETTCHER**Title:** CITY CLERK-TREASURER**Office Address:**145 W. LINCOLN STREET
AUGUSTA, WI 54722**Telephone:** (715) 286 - 2555**Fax Number:** (715) 286 - 5606**E-mail Address:** augusta@centurytel.net

Individual or firm, if other than utility employee, preparing this report:

Name: ROBERT T. GANSCHOW**Title:** MANAGER**Office Address:** WIPFLI LLP3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690**Telephone:** (715) 858 - 6642 EXT**Fax Number:** (715) 832 - 2345**E-mail Address:** rganschow@wipfli.com

President, chairman, or head of utility commission/board or committee:

Name: JAMES BEESLEY**Title:** PRESIDENT**Office Address:**145 W. LINCOLN STREET
AUGUSTA, WI 54722**Telephone:** (715) 286 - 2555**Fax Number:** (715) 286 - 5606**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:** WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642**Fax Number:** (715) 832 - 2345**E-mail Address:** rganschow@wipfli.com**Date of most recent audit report:** 1/16/2004**Period covered by most recent audit:** JANUARY 1, 2003 TO DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: MR KIM A KRUEGER**Title:** SUPERINTENDENT**Office Address:**

145 W. LINCOLN STREET

AUGUSTA, WI 54722

Telephone: (715) 286 - 2555**Fax Number:** (715) 286 - 5606**E-mail Address:****Name:** MRS SANDRA L BOETTCHER**Title:** CITY CLERK-TREASURER**Office Address:**

145 W. LINCOLN STREET

AUGUSTA, WI 54722

Telephone: (715) 286 - 2555**Fax Number:** (715) 286 - 5606**E-mail Address:** augusta@centurytel.net

Name of utility commission/committee:

Names of members of utility commission/committee:

LEE ADAMS

JAMES BEESLEY, PRESIDENT

DEAN BRUDER

CHRISTINE LEE

WALLACE SHONG

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	206,243	206,880	1
Operating Expenses:			
Operation and Maintenance Expense (401)	110,965	87,084	2
Depreciation Expense (403)	16,432	48,552	3
Amortization Expense (404)	0	0	4
Taxes (408)	52,947	52,774	5
Total Operating Expenses	180,344	188,410	
Net Operating Income	25,899	18,470	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	25,899	18,470	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,191	8,753	9
Miscellaneous Nonoperating Income (421)	300	0	10
Total Other Income	5,491	8,753	
Total Income	31,390	27,223	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	32,027	0	12
Total Miscellaneous Income Deductions	32,027	0	
Income Before Interest Charges	(637)	27,223	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	(637)	27,223	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,176,975	1,149,752	19
Balance Transferred from Income (433)	(637)	27,223	20
Miscellaneous Credits to Surplus (434)	750,168	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,926,506	1,176,975	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	206,243		206,243	1
Total (Acct. 400):	206,243	0	206,243	
Operation and Maintenance Expense (401):				
Derived	110,965		110,965	2
Total (Acct. 401):	110,965	0	110,965	
Depreciation Expense (403):				
Derived	16,432		16,432	3
Total (Acct. 403):	16,432	0	16,432	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	52,947		52,947	5
Total (Acct. 408):	52,947	0	52,947	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	25,899	0	25,899	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST INCOME	5,191	0	5,191	10
Total (Acct. 419):	5,191	0	5,191	

Miscellaneous Nonoperating Income (421):

Contributed Plant - Water		300	300	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	300	300
TOTAL OTHER INCOME:	5,191	300	5,491

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 13
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		32,027	32,027 14
NONE	0	0	0 15
Total (Acct. 426):	0	32,027	32,027
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	32,027	32,027

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	0		0 16
Total (Acct. 427):	0	0	0

Amortization of Debt Discount and Expense (428):

NONE	0		0 17
Total (Acct. 428):	0	0	0

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 18
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 19
Total (Acct. 430):	0	0	0

Other Interest Expense (431):

Derived	0		0 20
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 21
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	31,090	(31,727)	(637)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,176,975	0	1,176,975 22
Total (Acct. 216):	1,176,975	0	1,176,975
Balance Transferred from Income (433):			
Derived	31,090	(31,727)	(637) 23
Total (Acct. 433):	31,090	(31,727)	(637)
Miscellaneous Credits to Surplus (434):			
05-US-105	0	750,168	750,168 24
Total (Acct. 434):	0	750,168	750,168
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 25
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 26
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,208,065	718,441	1,926,506

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0		0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	206,243	0	0	0	206,243	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	206,243	0	0	0	206,243	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,980,255	1,897,707	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,238,996	723,806	2
Net Utility Plant	741,259	1,173,901	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	961,302	986,344	5
Other Investments (124)	0	0	6
Special Funds (125)	29,598	33,324	7
Total Other Property and Investments	990,900	1,019,668	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	387,235	382,321	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	22,595	23,671	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	409,830	405,992	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,141,989	2,599,561	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	202,329	202,329	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	1,926,506	1,176,975	23
Total Proprietary Capital	2,128,835	1,379,304	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,728	3,282	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	11,426	0	33
Total Current and Accrued Liabilities	13,154	3,282	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	1,216,975	38
Total Liabilities and Other Credits	2,141,989	2,599,561	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,897,707	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	702,428	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,217,275	0	0	0	3
Utility Plant Purchased or Sold (391)	0	0	0	0	4
Utility Plant in Process of Reclassification (392)	0	0	0	0	5
Utility Plant Leased to Others (393)	0	0	0	0	6
Property Held for Future Use (394)	0	0	0	0	7
Construction Work in Progress (395)	60,552	0	0	0	8
Utility Plant Acquisition Adjustments (396)	0	0	0	0	9
Other Utility Plant Adjustments (397)	0	0	0	0	10
Total Utility Plant	1,980,255	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	740,163	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	498,833	0	0	0	12
Total Accumulated Provision	1,238,996	0	0	0	
Net Utility Plant	741,259	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	723,806				723,806	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,432				16,432	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,233				1,233	6
Accruals charged other						7
accounts (specify):						8
0	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	17,665	0	0	0	17,665	13
Debits during year						14
Book cost of plant retired	1,308				1,308	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	1,308	0	0	0	1,308	19
Balance end of year (110.1)	740,163	0	0	0	740,163	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.64%					22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	32,027				32,027	4
Accruals charged other						5
accounts (specify):						6
	0				0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	466,806				466,806	10
Total credits	498,833	0	0	0	498,833	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal	0				0	14
Other debits (specify):						15
	0				0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	498,833	0	0	0	498,833	18
Composite Depreciation Rate?	Yes					19
If yes, what is the rate?	2.64%					20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	0	0	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	0	0	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	202,329	1
Changes during year (explain):		
NONE	0	2
Balance end of year	202,329	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	52,947	2
Charged electric department expense	0	3
Charged sewer department expense	375	4
Other (explain):		
NONE		5
Total Accruals and other credits	53,322	
Taxes paid during year:		
County, state and local taxes	51,842	6
Social Security taxes	1,279	7
PSC Remainder Assessment	201	8
Other (explain):		
NONE		9
Total payments and other debits	53,322	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
CASH COLLECTIONS HELD ON BEHALF OF THE WATER UTILITY	961,302	1
Total (Acct. 123):	961,302	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
RESTRICTED CASH	29,598	3
Total (Acct. 125):	29,598	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	22,595	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	22,595	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	12
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE	0	16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	691,580	0	0	0	691,580	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	731,984	0	0	0	731,984	4
Customer Advances for Construction	0	0	0	0	0	5
NONE	0	0	0	0	0	6
Average Net Rate Base	(40,404)	0	0	0	(40,404)	
Net Operating Income	25,899	0	0	0	25,899	7
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,216,975	0	0	0	0	1,216,975	1
Add credits during year:							
NONE	0	0	0	0	0	0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	1,216,975	0	0	0	0	1,216,975	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	204,871	201,320	1
Total Sales of Water	204,871	201,320	
Other Operating Revenues			
Forfeited Discounts (470)	390	398	2
Other Water Revenues (474)	982	5,162	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	1,372	5,560	
Total Operating Revenues	206,243	206,880	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	59,406	50,274	5
General Operating Expenses (680-690)	51,559	36,810	6
Total Operation and Maintenance Expenses	110,965	87,084	
Other Operating Expenses			
Depreciation Expense (403)	16,432	48,552	7
Amortization Expense (404)	0	0	8
Taxes (408)	52,947	52,774	9
Total Other Operating Expenses	69,379	101,326	
Total Operating Expenses	180,344	188,410	
NET OPERATING INCOME	25,899	18,470	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	490	23,061	55,584	4
Commercial	62	9,195	14,294	5
Industrial	6	62,675	54,483	6
Total Metered Sales to General Customers (461)	558	94,931	124,361	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		70,973	8
Other Sales to Public Authorities (464)	21	4,452	9,537	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	580	99,383	204,871	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	70,973	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	70,973	
Forfeited Discounts (470):		
Customer late payment charges	390	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	390	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	797	7
Other (specify):		
MISCELLANEOUS WATER REVENUE	185	8
Total Other Water Revenues (474)	982	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	14,110	8,362	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	18,958	20,223	3
Chemicals (630)	14,835	10,015	4
Supplies and Expenses (640)	4,002	9,666	5
Repairs of Water Plant (650)	7,501	2,008	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	59,406	50,274	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	14,770	6,807	8
Office Supplies and Expenses (681)	2,473	3,913	9
Outside Services Employed (682)	10,997	4,582	10
Insurance Expense (684)	1,131	4,045	11
Employees Pensions and Benefits (686)	22,075	17,436	12
Regulatory Commission Expenses (688)	56	0	13
Miscellaneous General Expenses (689)	57	27	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	51,559	36,810	
Total Operation and Maintenance Expenses	110,965	87,084	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		51,842	51,842	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		375	422	2
Net property tax equivalent		51,467	51,420	
Social Security		1,279	1,132	3
PSC Remainder Assessment		201	222	4
Other (specify):				
NONE		0	0	5
Total tax expense		52,947	52,774	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Eau Claire				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203427				3
County tax rate	mills		3.820689				4
Local tax rate	mills		5.800949				5
School tax rate	mills		9.618792				6
Voc. school tax rate	mills		1.736751				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.180608				10
Less: state credit	mills		1.456549				11
Net tax rate	mills		19.724059				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.800949				14
Combined School Tax Rate	mills		11.355543				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.156492				17
Total Tax Rate	mills		21.180608				18
Ratio of Local and School Tax to Total	dec.		0.810009				19
Total tax net of state credit	mills		19.724059				20
Net Local and School Tax Rate	mills		15.976674				21
Utility Plant, Jan. 1	\$	1,897,707	1,897,707				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,897,707	1,897,707				24
Less: Plant Outside Limits	\$	8,275	8,275				25
Taxable Assets	\$	1,889,432	1,889,432				26
Assessment Ratio	dec.		0.983100				27
Assessed Value	\$	1,857,501	1,857,501				28
Net Local & School Rate	mills		15.976674				29
Tax Equiv. Computed for Current Year	\$	29,677	29,677				30
Tax Equivalent per 1994 PSC Report	\$	51,842					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	51,842					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,633	19,500	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	202,511	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	29,215	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	238,359	19,500	
PUMPING PLANT			
Land and Land Rights (320)	9,323	0	12
Structures and Improvements (321)	360,706	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	223,001	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	11,739	0	20
Total Pumping Plant	604,769	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	122,913	0	23
Total Water Treatment Plant	122,913	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	26,133	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	0	(192,710)	9,801	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	(20,900)	8,315	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	(213,610)	44,249	
PUMPING PLANT				
Land and Land Rights (320)	0	0	9,323	12
Structures and Improvements (321)	0	(282,900)	77,806	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	(90,116)	132,885	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	11,739	20
Total Pumping Plant	0	(373,016)	231,753	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	(110,000)	12,913	23
Total Water Treatment Plant	0	(110,000)	12,913	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	252	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	372,545	0	26
Transmission and Distribution Mains (343)	373,001	0	27
Fire Mains (344)	0	0	28
Services (345)	73,744	0	29
Meters (346)	47,780	3,804	30
Hydrants (348)	44,423	0	31
Other Transmission and Distribution Plant (349)	6,263	0	32
Total Transmission and Distribution Plant	918,008	3,804	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	923	0	35
Computer Equipment (372.1)	2,434	0	36
Transportation Equipment (373)	450	0	37
Other General Equipment (379)	9,851	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	13,658	0	
Total utility plant in service directly assignable	1,897,707	23,304	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	1,897,707	23,304	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	252	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	(318,331)	54,214	26
Transmission and Distribution Mains (343)	0	(181,685)	191,316	27
Fire Mains (344)	0	0	0	28
Services (345)	0	(12,566)	61,178	29
Meters (346)	1,308	0	50,276	30
Hydrants (348)	0	(8,067)	36,356	31
Other Transmission and Distribution Plant (349)	0	0	6,263	32
Total Transmission and Distribution Plant	1,308	(520,649)	399,855	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	923	35
Computer Equipment (372.1)	0	0	2,434	36
Transportation Equipment (373)	0	0	450	37
Other General Equipment (379)	0	0	9,851	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	13,658	
Total utility plant in service directly assignable	1,308	(1,217,275)	702,428	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	1,308	(1,217,275)	702,428	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)		0	1
Franchises and Consents (302)		0	2
Miscellaneous Intangible Plant (303)		0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)		0	4
Structures and Improvements (311)		0	5
Collecting and Impounding Reservoirs (312)		0	6
Lake, River and Other Intakes (313)		0	7
Wells and Springs (314)		0	8
Infiltration Galleries and Tunnels (315)		0	9
Supply Mains (316)		0	10
Other Water Source Plant (317)		0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)		0	12
Structures and Improvements (321)		0	13
Boiler Plant Equipment (322)		0	14
Other Power Production Equipment (323)		0	15
Steam Pumping Equipment (324)		0	16
Electric Pumping Equipment (325)		0	17
Diesel Pumping Equipment (326)		0	18
Hydraulic Pumping Equipment (327)		0	19
Other Pumping Equipment (328)		0	20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)		0	21
Structures and Improvements (331)		0	22
Water Treatment Equipment (332)		0	23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	192,710	192,710	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	20,900	20,900	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	213,610	213,610	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	282,900	282,900	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	90,116	90,116	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	373,016	373,016	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	110,000	110,000	23
Total Water Treatment Plant	0	110,000	110,000	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)		0	24
Structures and Improvements (341)		0	25
Distribution Reservoirs and Standpipes (342)		0	26
Transmission and Distribution Mains (343)		0	27
Fire Mains (344)		0	28
Services (345)		0	29
Meters (346)		0	30
Hydrants (348)		0	31
Other Transmission and Distribution Plant (349)		0	32
Total Transmission and Distribution Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)		0	33
Structures and Improvements (371)		0	34
Office Furniture and Equipment (372)		0	35
Computer Equipment (372.1)		0	36
Transportation Equipment (373)		0	37
Other General Equipment (379)		0	38
Other Tangible Property (390)		0	39
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Water Department		0	40
Total utility plant in service	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	318,331	318,331	26
Transmission and Distribution Mains (343)	0	181,685	181,685	27
Fire Mains (344)	0	0	0	28
Services (345)	0	12,566	12,566	29
Meters (346)	0	0	0	30
Hydrants (348)	0	8,067	8,067	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	520,649	520,649	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	0	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	0	
Total utility plant in service directly assignable	0	1,217,275	1,217,275	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	0	1,217,275	1,217,275	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	9,805	9,805	1
February	0	0	9,453	9,453	2
March	0	0	9,336	9,336	3
April	0	0	8,825	8,825	4
May	0	0	9,545	9,545	5
June	0	0	8,816	8,816	6
July	0	0	9,516	9,516	7
August	0	0	9,587	9,587	8
September	0	0	8,768	8,768	9
October	0	0	9,789	9,789	10
November	0	0	9,358	9,358	11
December	0	0	8,250	8,250	12
Total annual pumpage	0	0	111,048	111,048	
Less: Water sold				99,383	13
Volume pumped but not sold				11,665	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				3,515	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				3,515	19
Volume pumped but unaccounted for				8,150	20
Percent of water lost				7%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				551	23
Date of maximum: 11/20/2003					24
Cause of maximum:					25
Water leak by school.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				62	26
Date of minimum: 1/18/2003					27
Total KWH used for pumping for the year				265,616	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
GRANT STREET & NURSING HOME	#4	90	10	180,000	No	1
END OF PEASE STREET	#6	163	12	252,000	Yes	2
BALDWIN & EAST STREET	#7	45	12	360,000	Yes	3
SPRING & RAILROAD STREET	#8	80	8	504,000	No	4
SANDY HILL DRIVE	#9	100	12	504,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#6	#7	#8	1
Location	END OF PEASE STREET	BALDWIN & EAST STREET	SPRING & RAILROAD STREET	2
Purpose	P	S	S	3
Destination	D	D	D	4
Pump Manufacturer	GRUNDFOS	FAIRBANKS - MORSE	LAYNE	5
Year Installed	1990	1977	1984	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	270	350	8
Pump Motor or Standby Engine Mfr	NONE	2 L.P. GAS ENGINES	AUTO CAN	9 10
Year Installed	1990	1977	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	20	8	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9			14
Location	SANDY HILL DRIVE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	GRUNDFOS			18
Year Installed	2002			19
Type	SUBMERSIBLE			20
Actual Capacity (gpm)	350			21
Pump Motor or Standby Engine Mfr	US ELECTRIC			22 23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	25			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER-NEW		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1984		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	140		10
Total capacity in gallons (actual)	400,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	PRESSURE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0080		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,480	0	0	0	1,480	1
M	D	4.000	5,457	0	0	0	5,457	2
M	D	6.000	37,868	0	0	0	37,868	3
M	S	6.000	2,032	0	0	0	2,032	4
M	D	8.000	13,783	0	0	0	13,783	5
M	D	10.000	7,021	0	0	0	7,021	6
Total Within Municipality			67,641	0	0	0	67,641	
Total Utility			67,641	0	0	0	67,641	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	454	0	0	0	454	0	1
L	0.750	16	0	0	0	16	0	2
M	1.000	157	0	0	0	157	2	3
M	1.500	1	0	0	0	1	0	4
M	2.000	2	0	0	0	2	1	5
M	6.000	3	0	0	0	3	0	6
M	8.000	1	0	0	0	1	0	7
Total Utility		634	0	0	0	634	3	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	628	36	21	0	643	21	1
1.000	13	0	0	0	13	0	2
1.250	1	0	0	0	1	0	3
1.500	7	0	0	0	7	1	4
2.000	7	1	0	2	10	0	5
3.000	1	0	0	1	2	0	6
4.000	2	0	0	0	2	0	7
6.000	1	0	0	0	1	1	8
Total:	660	37	21	3	679	23	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	538	69	4	10	0	22	643	1
1.000	0	9	3	1	0	0	13	2
1.250	0	1	0	0	0	0	1	3
1.500	0	2	0	4	0	1	7	4
2.000	0	6	0	4	0	0	10	5
3.000	0	0	0	2	0	0	2	6
4.000	0	0	0	2	0	0	2	7
6.000	0	0	1	0	0	0	1	8
Total:	538	87	8	23	0	23	679	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	79	0	0	0	79	2
Total Fire Hydrants	79	0	0	0	79	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	39
Number of distribution system valves end of year:	139
Number of distribution valves operated during year:	72

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

a/c 600 & 680 During 2003 the City recorded accrued vacation and adjusted the balance through the salaries expense.

a/c 630 During 2003 the City was using a new water treatment chemical which increased the chemical cost.

a/c 640 The large decrease in 2003 is due to the utility changing its method for accounting for supplies in 2002. The utility chose to no longer maintain an inventory balance on the balance sheet, and therefore adjusted the balance through the supplies account in 2002.

a/c 650 During 2003 the City had two water main leaks that needed to be repaired.

a/c 682 During 2003 the City had an Environmental Survey completed.

a/c 684 The City's insurance premiums realted to the water utility were much lower in 2003.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

a/c 310 During 2003 the City purchased property for the water utility. The land was purchased with utility monies.

If Adjustments for any account are nonzero, please explain.

All adjustments in column f relate to Docket 05-US-105, with the exception of a/c 345.

a/c 345 Adjustments relate to Docket 05-US-105 and reclassifying activity for hook-up charges that were collected in the current year and are not related to current year installations.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

All adjustments in column f relate to Docket 05-US-105, with the exception of a/c 345.

a/c 345 Adjustments relate to Docket 05-US-105 and reclassifying activity for hook-up charges that were collected in the current year and are not related to current year installations.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Explain all reported adjustments.

The adjustments were necessary to bring the PSC report into agreement with the physical inventory taken by the utility.
